

Assembly Bill No. 820

CHAPTER 207

An act to amend Section 162 of, and to add Section 162.1 to, the Revenue and Taxation Code, relating to taxation.

[Approved by Governor September 1, 2011. Filed with
Secretary of State September 1, 2011.]

LEGISLATIVE COUNSEL'S DIGEST

AB 820, Gordon. Property taxation: fee: preparation of certificate.

Existing law requires the assessor, tax collector, and auditor to charge and collect a \$1 fee for preparing specified documents, including, among others, a certificate of payment showing taxes paid.

This bill would instead require the assessor, tax collector, or auditor to charge and collect a fee to cover the actual and reasonable costs incurred by the assessor, tax collector, or auditor to prepare a certificate of payment showing taxes paid. This bill would require the board of supervisors of the county to establish the fee subject to specified requirements.

The people of the State of California do enact as follows:

SECTION 1. Section 162 of the Revenue and Taxation Code is amended to read:

162. The assessor, tax collector, and auditor shall, except where specifically prohibited by law, charge and collect a fee of one dollar (\$1) for preparing each of the following documents:

- (a) A certified copy of a redemption certificate.
- (b) A certified copy of an installment redemption receipt.
- (c) A certified copy of an assessment as entered on the assessment roll.

The fee for providing a copy of a record or document by photographic process shall be the actual cost thereof plus the sum of one dollar (\$1). The fee shall be placed in the county general fund.

SEC. 2. Section 162.1 is added to the Revenue and Taxation Code, to read:

162.1. (a) The assessor, tax collector, or auditor shall charge and collect a fee to cover the actual and reasonable costs incurred by the assessor, tax collector, or auditor to prepare a certificate of payment showing taxes paid.

(b) The amount of the fee shall be established by the board of supervisors of the county and shall be subject to the requirements of Chapter 12.5

(commencing with Section 54985) of Part 1 of Division 2 of Title 5 of the Government Code.

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